

Journalizing purchases, cash payments, and other transactions

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## JOURNAL

		1		2		3		4						
DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE					
					DEBIT		CREDIT		DEBIT		CREDIT			
1	19-- Sept.	1 ✓	C220	✓										1
2		1 Kemp Fashions	P60											2
3		2 Supplies—Office	C221			7	5	00						3
4		2 Bonner & Co.	P61											4
5		3 Burton Fabrics	P62											5
6		4 Supplies—Office	C222			5	5	00						6
7		7 Supplies—Store	M42			1	3	5	00					7
8		Pulver Supply												8
9		7 ✓	C223	✓										9
10		8 Utilities Expense	C224			1	2	0	00					10
11		9 Supplies—Office	M43			8	5	00						11
12		Lorand Supply												12
13		11 ✓	C225	✓										13
14		12 Supplies—Store	C226			6	0	00						14
15		14 Mary Demski, Drawing	C227			1	2	0	0	00				15
16		14 Eileen Ivan, Drawing	C228			1	2	0	0	00				16
17		18 Kemp Fashions	C229											17
18		21 Advertising Expense	C230			8	7	00						18
19		22 Bonner & Co.	C231											19
20		24 Mary Demski, Drawing	M44			1	6	0	00					20
21		Purchases							1	6	0	00		21
22		25 Supplies—Office	M45			8	8	00						22
23		Purchases							8	8	00			23
24		26 Burton Fabrics	C232											24
25		29 Eileen Ivan, Drawing	M46			1	2	0	00					25
26		Purchases							1	2	0	00		26
27		30 Supplies—Office	C233			6	3	00						27
28		Supplies—Store				5	1	00						28
29		Advertising Expense				8	8	00						29
30		Miscellaneous Expense				1	0	3	00					30
31		30 Pulver Supply	C234											31
32														32